

May 24, 2006

**S 1894. MODULAR HOME SALES TAX REBATE.** Filed 5/24/06. *TO CREATE A REBATE FOR SALES TAXES PAID BY CERTAIN MODULAR HOMES MANUFACTURERS OR SELLERS.*

Enacts GS 105-164.14A, providing that a modular home seller that purchases tangible personal property in another state that is incorporated into a modular home sold at retail in North Carolina is allowed an annual rebate of the sales and use tax paid on the property to the other state. Caps the rebate and provides procedure for a rebate request. Effective July 1, 2006, and applies to purchases made on or after that date.

**Intro. by Hoyle.**

GS 105